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9 UNITED STATES BANKRUPTCY COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 LOS ANGELES DIVISION

12 In re:
13 Joe Torres,
14 Debtor.

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16
17 Joe Torres,
18 Plaintiff.

19 v.

20 United States of America, et al;
21 Defendants.

Case No. 2:21-bk-12801-ER

Chapter 7 Bankruptcy

Adv. Case No. 2:21-ap-01113-ER

Stipulation to Resolve Whether IRS
Tax Liabilities are Subject to
Discharge

Status Conference

Hearing Date: September 21, 2021

Hearing Time: 10:00 a.m.

Courtroom: 1568

Location: Roybal Federal
Building
255 E. Temple Street
Los Angeles, CA

1 It is hereby stipulated and agreed between Joe Torres (Plaintiff), and
2 the United States of America, by and through their undersigned counsel, as
3 follows:

4 **Procedural History**

5 1. Plaintiff untimely filed his income tax return for 2013, and the
6 IRS assessed his tax liability for that year on June 27, 2018.

7 2. Plaintiff's chapter 7 bankruptcy petition was filed on April 6,
8 2021, and his First Amended Complaint to Determine Dischargeability of Tax
9 Liability was filed on June 26, 2021.

10 3. The Court entered an Order of Discharge on July 12, 2021.

11 **Fraudulent Return Exception**

12 4. Tax liabilities are not subject to discharge if the debtor made a
13 fraudulent return or willfully attempted in any manner to evade or defeat
14 such tax. 11 U.S.C. § 523(a)(1)(C).

15 5. The United States, and its agency, the IRS, reserves its right to
16 rely upon 11 U.S.C. § 523(a)(1)(C) if the United States or IRS discovers
17 evidence that the Plaintiff has willfully attempted to evade or defeat his tax
18 liability.

19 **Dischargeability of Tax Liabilities**

20 6. Subject to the limitations described above in paragraphs 4 and 5,
21 Plaintiff's income tax liability for tax year 2013 is subject to discharge.

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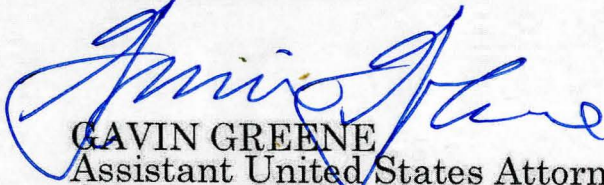
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1 7. The undersigned parties agree that the Court may enter an Order
2 approving and incorporating the terms of this stipulation.

3
4 Respectfully submitted,


5 TRACY L. WILKISON
6 Acting United States Attorney
7 THOMAS D. COKER
8 Assistant United States Attorney
9 Chief, Tax Division

10 Dated: 7/23/2021

11 
12 GAVIN GREENE
13 Assistant United States Attorney
14 Attorneys for the United States of America

15 Law Office of Boice & Associates

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28 Dated: 7/22/21


 BRUCE A. BOICE
 Attorneys for Debtor Joe Torres

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 300 N. Los Angeles Street, Room 7211, Los Angeles, CA 90012

A true and correct copy of *Stipulation to Resolve Whether IRS Tax Liabilities are Subject to Discharge* will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On 7/23/21, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Bruce A Boice bboice@lawyer.com, r51856@notify.bestcase.com
United States Trustee (LA) ustpreion16.la.ecf@usdoj.gov
Edward M Wolkowitz (TR) emwtrustee@lnbyb.com,
ewolkowitz@iq7technology.com;ecf.alert+Wolkowitz@titlexi.com

☐ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On 7/23/21, I served the following persons and/or entities at the last known addresses in this bankruptcy se or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR

EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on 7/23/21, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

7/23/21
Date

Maria Luisa Q. Parcon
Printed Name

/s/Maria Luisa Q. Parcon
Signature